IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

FRIDAY, THE 8TH JUNE 2007 / 18TH JYAISHTA 1929

WP(C).No. 34203 of 2005(V)

PETITIONER:

A.P.VENU, SASIVILAS, KAKKAVAYAL,
MUTTI NORTH, WAYANAD DISTRICT.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

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1. AGRICULTURAL INCOME TAX AND SALES TAX OFFICER, VYTHIRI, KALPETTA.

2. THE DEPUTY TAHSILDAR (RR), VYTHIRI.

BY G.P. SRI.MOHAMMED RAFFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 08/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

P1: TRUE COPY OF THE NOTICE DT.28.3.2005 ISSUED BY R1.

P2: TRUE COPY OF DEMAND NOTICE U/S.7 OF THE RR ACT ISSUED BY R2 DT.31.8.05.

P3: TRUE COPY OF THE NOTICE IN FORM NO.10 ISSUED BY R2 DT.31.8.2005.

P4: TRUE COPY OF THE RECEIPT NO.58 DT.30.7.1986.

TRUE COPY

P.A. TO JUDGE

C.N.RAMACHANDRAN NAIR, J.

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W.P.(C) No.34203 of 2005

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Dated this the 8th day of June, 2007.

JUDGMENT

It is seen that interest accrued on agricultural income tax dues only because of inordinate delay on the part of the respondents in raising the demand. In a similar case this court vide judgment in W.P.(C) No.7238/2005 dated 8.11.2005 reduced the interest payable to 50% and granted five instalments to the petitioner in that case to clear the arrears. Accordingly this W.P. is also disposed of following the above judgment granting three equal monthly instalments to clear the balance arrears if any due after reckoning the payment already made pursuant to interim order issued by this court on 8.12.2005 with 50% interest, first of which will be paid on or before 30th of this month and the balance on or before the last day of two succeeding months. If petitioner has paid full arrears of tax for 1980-81 and 1981-82, the said amount will be excluded from the arrears. Recovery proceedings will be kept in abeyance for payment as above and if petitioner commits default in payment of any instalment, the reduction of interest and instalment facility granted herein will stand cancelled and

respondents will be free to proceed with recovery of entire amount with full interest.

C.N.RAMACHANDRAN NAIR
Judge

pms